

Prior Period Adjustments Frequently Asked Questions

Question 1: Is my Agency required to complete the Prior Period Adjustments (PPA) form?

Response: Pursuant to HSC section 34186 (c), beginning October 1, 2018, Agencies will be required to submit their PPA form to the County Auditor-Controller (CAC) for review.

Question 2: Where can I download my Agency's PPA form?

Response: Agencies can download their PPA form from the Redevelopment Agency Dissolution Application (RAD App) located here: <https://rad.dof.ca.gov/rad-sa>. The new PPA form is separate and distinct from the ROPS template.

Question 3: Is Oversight Board (OB) approval required for my PPA form?

Response: No, the new PPA reporting does not require OB approval.

Question 4: How do I submit the PPA form and when is it due?

Response: Agencies should email the PPA form to their CACs by October 1. The CACs will then review and email their PPA review to Finance via email to RedevelopmentAdministration@dof.ca.gov by February 1.

Question 5: Which actuals do I report during this period?

Response: Actual expenditures for the 12-month period are to be reported on the PPA form submitted to the CAC. For example, Agencies will be reporting actual expenditures for ROPS 16-17 (July 1, 2016 through June 30, 2017) period on the PPA Form due on October 1, 2018.

Question 6: Do I report the A and B periods separately or are they combined?

Response: The PPA form is prepopulated with Finance approved amounts for the entire fiscal year. Therefore, actual expenditures for ROPS A and ROPS B periods are to be combined and reported as annual actual expenditures.